where it gathered oil from the North and maintained an establishment for its distribution. Part of the oil was deposited in a tank, appropriately marked for distribution in smaller vessels in order to fill orders for oil already sold in Akransas, Louisiana and Mississippi. The Court held that the first shipment had ended, that the storage of the oil at Memphis for division and distribution to various points was "for the business purposes and profit of the company;" and that the tank at Memphis had thus become a depot in its oil business for preparing the oil for another interstate journey. This decision followed the principle announced in *American Steel and Wire Co.* v. *Speed*, 192 U. S. 500. See *Champlain Company* v. *Brattleboro, supra*, p. 375; *Atlantic Coast Line R. R.* v. *Standard Oil Co.*, 275 U. S. 257, 270; *Carson Petroleum Co.* v. *Vial, supra*, pp. 104, 105.

In *Bacon* v. *Illinois, supra*, Bacon, the owner of the grain and the taxpayer, had bought it in the South and had secured the right from the railroads transporting it to remove it to his private grain elevator for the purpose of inspecting, weighing, grading, mixing, etc. He had power to change its ownership, consignee or destination, or to restore the grain, after the processes above mentioned, to the carrier to be delivered at destination in another State according to his original intention. The Court held that, whatever his intention, the grain was at rest within his complete power of disposition, and was taxable; that "it was not being actually transported and it was not held by carriers for transportation"; that the purpose of the withdrawal from the carriers "did not alter the fact that it had ceased to be transported and had been placed in his hands"; that he had "the privilege of continuing the transportation under the shipping contracts, but of this he might avail himself or not as he chose. He might sell the grain in Illinois or forward it as he saw fit". What he had done was to establish a "local facility in Chicago for his own benefit and while, through its employment, the grain was there at rest, there was no reason why it should not be included with his other property within the State in an assessment for taxation which was made in the usual way without discrimination". *Id.*, p. 516. In *Champlain Company* v. *Brattleboro, supra*, p. 375, the court thus restated the point of the *Bacon* case: "His storing of the grain was not to facilitate interstate shipment of the grain, or

save it from the danger of the journey". "He made his warehouse a depot for its preparation for further shipment and sale. He had thus suspended the interstate commerce journey and brought the grain within the taxable jurisdiction of the State". See, also, *Susquehanna Coal Co.* v. *South Amboy*, 228 U. S. 665, 669, and *Nashville, Chattanooga & St. Louis R. Co.* v. *Wallace*, 288 U. S. 249, 266.

The case of Blasius is a stronger one for the State tax than that of *Bacon*. Here the original shipment was not suspended; it was ended. That shipment was to the South St. Paul stockyards for sale on that market. That transportation had ceased, and the cattle were sold on that market to Blasius, who became absolute owner and was free to deal with them as he liked. He could sell the cattle within the State or for shipment outside the State. He placed them in pens and cared for them awaiting such disposition as he might see fit to make for his own profit. The tax was assessed on the regular tax day while Blasius thus owned and possessed them. The cattle were not held by him for the purpose of promoting their safe or convenient transit. They were not in transit. Their situs was in Minnesota where they had come to rest. There was no federal right to immunity from the tax.

Judgment reversed.

A true copy.

Test:

Clerk, Supreme Court, U. S.